

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 701**

(SENATE AUTHORS: SAXHAUG)

| DATE       | D-PG | OFFICIAL STATUS                                     |
|------------|------|---|
| 02/25/2013 | 381  | Introduction and first reading<br>Referred to Taxes |

1.1 A bill for an act  
 1.2 relating to taxation; local taxes authorized; city of Bemidji.

1.3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.4 Section 1. **CITY OF BEMIDJI; LOCAL TAXES AUTHORIZED.**

1.5 **Subdivision 1. Food and beverage tax authorized.** Notwithstanding Minnesota  
 1.6 Statutes, section 477A.016, or any ordinance, city charter, or other provision of law, the  
 1.7 city of Bemidji may, by ordinance, impose a sales tax of up to one percent on the gross  
 1.8 receipts of all food and beverages sold by a restaurant or place of refreshment located  
 1.9 within the city. For purposes of this section, "food and beverages" include retail on-sale of  
 1.10 intoxicating liquor and fermented malt beverages.

1.11 **Subd. 2. Lodging tax.** Notwithstanding Minnesota Statutes, section 469.190 or  
 1.12 477A.016, or any other provision of law, ordinance, or city charter, the city of Bemidji  
 1.13 may impose, by ordinance, a tax of up to one percent on the gross receipts for the  
 1.14 furnishing for consideration of lodging at a hotel, motel, rooming house, tourist court, or  
 1.15 resort, other than for the renting or leasing of it for a continuous period of 30 days or more.

1.16 **Subd. 3. Use of proceeds from authorized taxes.** The proceeds of the taxes  
 1.17 imposed under subdivisions 1 and 2 must only be used by the city to fund the costs of  
 1.18 operation, maintenance, and capital replacement costs for the Sanford Center.

1.19 **Subd. 4. Collection, administration, and enforcement.** The city may enter into  
 1.20 an agreement with the commissioner of revenue to administer, collect, and enforce the  
 1.21 taxes under subdivisions 1 and 2. If the commissioner agrees to collect the tax, the  
 1.22 provisions of Minnesota Statutes, section 297A.99, related to collection, administration,  
 1.23 and enforcement, and Minnesota Statutes, section 270C.171, apply.

2.1            **EFFECTIVE DATE.** This section is effective the day after the governing body of  
2.2 the city of Bemidji and its chief clerical officer comply with Minnesota Statutes, section  
2.3 645.021, subdivisions 2 and 3.